

## No need for denial when it's time to file Tax center offers guidance, tips on filing tax returns, deductions

By Capt. Kelli Donley  
8th Fighter Wing Tax Center officer in charge

It's tax season again, and the Wolf Pack Tax Center is open. Military members stationed overseas have until June 15 to file income taxes. However, Kunsan's tax center will only be open through April 16.

Unit tax advisors (UTA) are assigned to each unit. Tax Center appointments must be made through UTAs. A list of UTAs is available in orderly rooms and on the legal office Web site at [www.kunsan.af.mil/milpages/8fw/8ja/tax\\_cntr.htm](http://www.kunsan.af.mil/milpages/8fw/8ja/tax_cntr.htm).

The center's operating hours are Mondays through Fridays from 8 a.m. to 4 p.m. in building 755, Room 313. The center is closed during base readiness exercises. Call 782-1TAX (1829) for more information.

Below are some tips to help make the 2000 tax season a little easier.

**Items you need to bring to a Tax Center appointment** – A completed Intake Information sheet that has been reviewed by your UTA; all W-2s; 1099s; 1098s; a voided check (for direct deposit only), and Social Security numbers for all family members. If applicable, bring last year's tax return. If you filed a 1040, bring documents reflecting Social Security income, IRA information, alimony payments, mortgage payments, dividends, interest earned, and capital gains and losses from the sale of stocks, bonds, or property.

**Refund on a late-filed return** – If you were due a refund in a past year but you did not file a return, you generally must file within three years from the return's original due date to claim that refund.

**Standard deductions** – Single – \$4,400 (up from \$4,300 in 1999; Married filing Jointly or Qualifying Widower – \$7,350 (up from \$7,200 in 1999); Married filing Separately – \$3,675 (up from \$3,600 in 1999); and Head of Household – \$6,450 (up from \$6,350 in 1999).

**Limit on itemized deductions** – Some of your itemized deductions may be limited if your adjusted gross income is more than \$128,950 (\$64,475 if married filing separately).

**Personal Exemption Deduction** – \$2,800 (up from \$2,750 in '99). These deductions are subject to phase-out rules if your income exceeds a certain amount.

**Individual Retirement Accounts** – A married couple filing a joint return can contribute up to \$2,000 each to their IRAs (either traditional or Roth), even if one spouse had little or no

income. You may qualify to deduct traditional IRA contributions if you or your spouse had earned income. Contributions can be made until April 16 for tax year 2000.

**Roth IRAs** – While Roth IRA contributions are not deductible, earnings grow tax-free and qualified withdrawals are not taxable. Contributions to an Education IRA are not deductible.

**Interest on student loans** – You can deduct up to \$2,000 in interest paid in 2000 for a qualified student loan. This is up from \$1,500 in 1999 and will increase to \$2,500 in 2001.

**Moving expenses** – If you are in the military and you moved because of a permanent change of station, you do not have to meet the "distance test" to claim this deduction. Only moving expenses that are not reimbursed by your employer are deductible.

**Earned income credit** – The maximum amount of income you can earn and still get the earned income credit has increased. You can claim the credit if you earned less than \$31,152 and have two or more qualifying children; less than \$27,134 and have one qualifying child; and less than \$10,380 if you do not have any qualifying children. Also, your investment income may not exceed \$2,400 to claim the EIC.

**Child tax credit** – You may be able to claim a tax credit of \$500 for each of your qualifying children under age 17.

**Sale of your home** – Generally, income gained from the sale of your home is not taxable if less than \$250,000 and if you lived there for at least two of the last five years (\$500,000 if married filing a joint return).

**Individuals outside the United States** – Overseas taxpayers, such as Kunsan personnel, are allowed an automatic two-month extension, until Jun 15, to file their return. For married taxpayers filing jointly, only one spouse needs to be overseas for the extension to apply. However, if you will owe taxes, it is best to pay an estimated tax by April 16 to avoid interest the Internal Revenue Service will charge; so long as you file your return by Jun 15.

**How to Get an Extension** – If you take advantage of the automatic two-month extension for overseas taxpayers, you must attach a brief statement to your return explaining why you qualified.

**Records to keep** – You must keep records to prove the amount of the cash and non-cash charitable contributions you

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## Wolf's Bytes

It's crunch time Wolf Pack! This is the final exercise before the Operational Readiness Inspection in March. During the exercise, we need to be sensitive to a few things, and remain focused on carrying out a safe operation and fixing last exercise's needed improvement areas.

We need to do better using reflective belts. At night, those wearing dark clothing or BDUs are nearly impossible to see by drivers of vehicles. An easy way to remedy this problem, and virtually eliminate the risk of being hit by a fatigued driver's vehicle, is to wear a reflective belt. Therefore, I'm making it mandatory to wear the reflective belts during exercises at night while in uniform, and highly recommend reflective belt use if in civilian clothing. If you are wearing dark clothing or BDUs at night, the reflective belt is a must.

Another issue of concern is shift changes during Alarm Black. Only mission-essential personnel are allowed to move in Alarm Black. Everyone else must stay put until the threat subsides and a return to Alarm Yellow or Alarm Green occurs. For clarification on this matter, read the alarm conditions information box on Page 8 of today's edition of the *Wolf Pack Warrior*.

Another area people need to pay close attention to is in the handling and delivery of classified documents. When transporting classified material, make sure it is in a sealed envelope and not stuffed "unprotected" into an article of clothing. Take every available means to safeguard classified and maintain operation security.

During the exercise, remember to read exercise input cards aloud, and get into the habit of verbalizing your thoughts and course of action. By verbalizing, it will show the Exercise Evaluation Team and the Pacific Air Forces IG that an active approach to a situation is being taken. Also, make sure all team members involved are aware of an input and know their role.

Since there stands a chance the exercise will kick off this weekend, servicemembers may go to "A-Town" Friday, but it is off limits Saturday and Sunday and during the exercise. In addition, people must remain accessible in case of a recall. Therefore, if you plan to visit with friends, make sure your supervisor knows your whereabouts.

At times, the exercise will be stressful. Do your part in keeping a positive attitude. Have a great exercise Wolf Pack! May God have mercy on the Wolf Pack's prey!

## Pride of the Pack



**Job:** 8th Logistics Support Squadron war reserve materiel NCO in charge

**Follow-on base:** Eglin AFB, Fla.

**Hometown:** Seagrove, N.C.

**Hobbies:** Pool

**Words of wisdom:** "K.I.S.S. (Keep it simple and sensible)."

*The Pride of the Pack is nominated by his or her commander, first sergeant or supervisor, or any Wolf Pack member, for outstanding value to their unit and dedication to the mission. To nominate a Wolf Pack member, send a nomination to the individual's group commander.*



Staff Sgt. Jeffrey Leviner